කාර්යසාධන වාර්තාව
செயலாற்றுகை அறிக்கை
Performance Report

2024

කළමනාකරණ විගණන දෙපාර්තමේන්තුව
முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning an Economic Development

මහලේකම් කාර්යාලය	செயலகம்	**The Secretariat**
කොළඹ 01	கொழும்பு 01	**Colombo 01**

Prepared to be presented to the Parliament of Sri Lanka as per the instructions of Public Finance Circular 02/2020.

Department of Management Audit

Ministry of Finance, Planning an Economic Development

The Secretariat

Colombo 01

Annual Performance Report for the year 2024
Name of the Institution: Department of Management Audit
Expenditure Head No 324

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Chapter 01 - Institutional Profile / Implementation Summary

1.1 Introduction

The Department of Management Audit was established in 01.02.2008 as a Treasury Department under the Cabinet Decision No. 08/0200/306/012 dated 25.01.2008 and its objective is to strengthen the internal control mechanisms to ensure the effective use of the funds released by the Treasury to the Government Ministries and Departments.

1.2 Vision, Mission, Objectives of the Institution

1.2.1. Vision

To be the most outstanding and value adding Management Audit Partner, for the best performance and accountability of public service.

1.2.2. Mission

To providing assistance and guidance to achieve the expected outcomes of public sector organizations by strengthening internal control and procedures.

Objectives

1. To contribute to enhance the efficiency and effectiveness of the Internal Audit in Public Sector.
2. To strengthen the Internal Audit through Audit and Management Committees.
3. To introduce necessary Guidelines for the development of Internal Audit.
4. To strengthen the process of Management Audit in Development Projects.
5. To disclose irregularities that have occurred and prevent future irregularities in the Public sector through special investigations and to introduce preventive measures and recommendations to avoid such situations.

1.3 Functions performed by Department of Management Audit

1. Introduce efficient and effective internal control mechanisms.
2. Issue Circulars and Guidelines on internal control.
3. Coordinate and guide Internal Audit Units in public sector organizations.
4. Develop the capacity of Internal Auditors and supporting staff in public sector organizations.
5. Represent and Guide the Audit and Management Committees of Ministries, Special spending units, Provincial Councils, Departments, District Secretariats, and Project Internal Review Committees.
6. Conduct special investigations and special audits.
7. Participate in the Committee on Public Accounts and submit summary Treasury Report to COPA.
8. Review the performance of public sector Chief Internal Auditors and Internal Auditors.
9. Conduct department operational activities.

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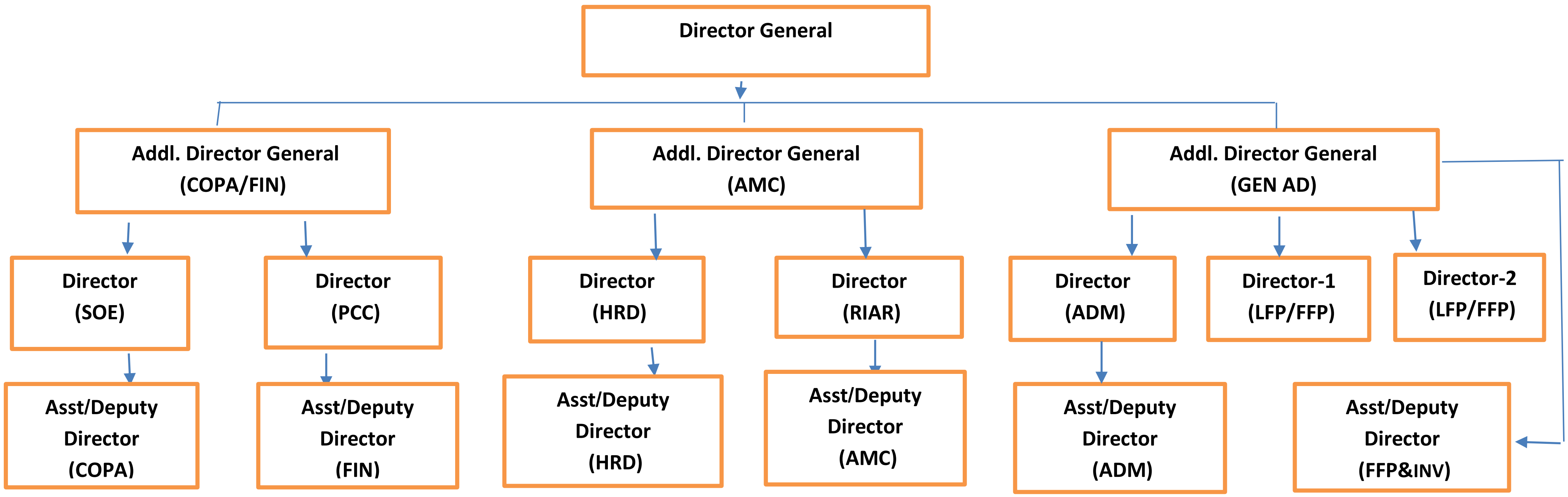
1.4 Organizational Structure of the Department of Management Audit as at 31.12.2024



Addl. Director General (COPA/FIN) - Addl. Director General (Committee on Public Accounts Coordination and Finance)
Addl. Director General (AMC) - Addl. Director General (Audit Management Committee Coordination)
Addl. Director General (GEN AD) - Addl. Director General (Administration)

Director (SOE) - Director (State owned Enterprises)
Director (PCC) - Director (Provincial Council coordination)
Director (HRD) - Director (Human Resource Development)
Director (RIAR) - Director (Review of Internal Audit Reports)
Director (ADM) - Director (Administration)
Director (LFP/FFP) - Director 1 (Local & Foreign Funded Projects)
Director (LLP/FFP) - Director 2 (Local & Foreign Funded Projects)

Asst/Deputy Director (COPA) - Asst/ Deputy Director (Committee on Public Accounts Coordination and Finance)
Asst/Deputy Director ((FIN) - Asst/ Deputy Director (Finance)
Asst/Deputy Director (HRD) - Asst/ Deputy Director (Human Resource Development)
Asst/Deputy Director (AMC) - Asst /Deputy Director (Audit Management Committee Coordination)
Asst/Deputy Director (ADM) - Asst/ Deputy Director (Administration)
Asst/Deputy Director (INV /FFP) - Asst /Deputy Director (Investigation &FFP)

1.5 Cadre as at 31.12.2024

Post	Cadre		
	Approved	Actual	Vacant
Director General (S.L.Ac.S. Special Grade)	01	01	-
Additional Director General (S.L.A.S. Special Grade)	01	-	01
Additional Director General (S.L.Ac.S Special Grade)	02	01	01
Director (S.L.A.S.)	01	01	-
Director (S.L.Ac.S.)	04	03	01
Director (S.L.P.S.)	02	02	-
Deputy/Assistant Director (S.L.A.S.)	01	-	01
Deputy/Assistant Director (S.L.Ac.S.)	04	02	02
Deputy/Assistant Director (S.L.P.S.)	01	01	-
Development Officer	09	09	-
Management Service Officer	14	12	02
Driver	04	02	02
Office Employee	06	04	02
Total	**50**	**38**	**12**

1.6 Major Divisions of the Department

- Coordination of Audit and Management Committees (AMC)

  (a) Coordination of Audit and Management Committees of Government Institutions

  (b) Coordination of Project Audit and Management Committees

  (c) Capacity Development of Internal Audit

- Coordination of activities of Committees on Public Accounts

- Administration Division

  (a) Administration

  (b) Special Investigation

- Finance Division

Chapter 02 - Progress and the Future Outlook

2.1 Innovative Government Internal Audit Process

The Department of Management Audit has taken various progressive measures for the financial accountability of the public sector for 16 years. In accordance with Financial Regulation 133 and the National Audit Act, No. 19 of 2018 and the Public Finance Management Act, No. 44 of 2024, the Audit and Management Committees provide guidance to strengthen public financial control and provide maximum public service at optimal cost, while also providing advisory and monitoring services. In this regard, it monitors whether various government institutions are acting in accordance with circulars and legal instructions and where necessary, circulars and guidelines have been issued to improve appropriate internal control systems.

In 2024, special attention was paid to develop the performance and skills of the Chief Internal Auditors/Internal Auditors and Audit Staff of the Ministries, Special Spending Units, Provincial Councils, Departments, District Secretariats, Project Offices and State Enterprises that receive funds from the General Treasury, and training programs were conducted in several important areas, on a timely basis, and necessary steps were taken to develop the capacity of the Chief Internal Auditors/Internal Auditors and Audit Staff. In particular, training programs were conducted at the Provincial level in all government institutions located within the justification of the relevant Provincial Councils so as to cover all officers involved in internal audit.

It was observed during the Project Internal Audit Review Committee meetings as well as during the project field observations that some development projects have not been able to achieve the desired performance due to poor project management and lack of a formal internal control system. Accordingly, in order to improve and strengthen internal control systems and ensure more effective project management, a detailed project management guideline (Management Audit Circular No. DMA/02/2024 - Project Management Guidelines) was prepared and issued in 2024 with the common consent of all departments related to project management of the General Treasury.

Although 47 Committees on Government Accounts were recommended for the year 2024, 07 of them have been cancelled due to various reasons. Accordingly, 36 meetings of the Committee on Public Accounts have been held, in fact, and all the reports that should have been sent to committee on Public Accounts by coordinating the respective Treasury Departments, and the Department has actively participated in all 36 Committee meetings held.

71 complaints have been referred to the Department of Management Audit by various parties in the year 2024 regarding corruption and irregularities in government institutions, and steps have been taken to assign the most important investigations to the officers of this department, giving priority to the extent of the impact that these complaints may have. In addition, some investigations have been referred to the internal audit divisions of the relevant institutions and, recommendations have been provided to the relevant institutions based on such investigation reports along with recommendations of this department.

Accordingly, out of the total number of complaints received by our department in 2024, 45 Investigations have been completed at 31.12.2024. While investigations are underway regarding some complaints that have been referred to the internal audit divisions of other ministries, departments and institutions.

The Department has also developed and introduced a Risk Management Framework and issued under circular No. DMA/1-2024 as a structured approach to identify, assess, mitigate and monitor risks that may affect the objectives of public sector organizations. This ensures that risks related to governance, operational compliance, financial and reputation are systematically managed, and accountability and transparency are promoted. This helps in productively managing uncertainties in Public Sector Organizations and ensures that opportunities are maximized and risk are minimized.

In terms of Sub-section 40 (4) of the National Audit Act, No. 19 of 2018, internal audit reports of all the institutions referred to in Sub-section 41 (2) of the said Act have been received by this Department and necessary guidance have been provided by the Departmental Officers in the relevant Audit and Management Committees regarding the audit reports that require further action. During the year 2024, 28 review meetings on internal audit activities in Ministries, Provincial Councils, Special Spending Units, Departments and District Secretariats and 11 review meetings for State Owned Enterprises operating on the financial allocations provided by the National Budget Department were held to review the effectiveness of internal audit activities and actions were taken to report the deficiencies in them to the respective Internal Auditors.

In terms of Section 38(1) (c) of the National Audit Act, a Chief Accounting Officer or an Accounting Officer shall ensure that an effective system of internal control is maintained in respect of his institution and shall periodically review the effectiveness of that system and make necessary changes to ensure that the system is operating effectively. Accordingly, a methodology has been introduced under the Risk Management Circular DMA/1-2024 to assess these internal control systems and identify and implement the necessary controls.

2.2 Future Goals

2.2.1 The preparation of regulations related to Section 33 of the Public Finance Management Act No. 44 of 2024 is expected to be completed in the first half of 2025.

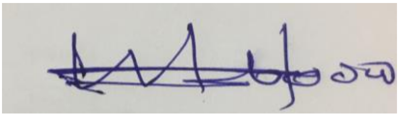
2.2.2 Regular training programs are expected to be conducted in Colombo and at the Provincial Council level to further develop the knowledge and skills of the Chief Internal Auditors and to improve the knowledge and capabilities of the internal audit staff members and to establish a strong and high quality staff.

2.2.3 Training programs on the Risk Management Framework for Risk management are planned to be conducted in the year 2025 and to inquire about the progress of its implementation.

2.2.4 It is expected to issue a comprehensive guideline on the internal audit process and the conduct of Audit and Management Committee meetings by repealing the Management Audit Circular No. DMA/01-2019 dated 12.01.2019 and several other circulars issued by the Department of Management Audit. It is being worked on to issue it in the first half of 2025.

2.2.5 A checklist of issues to be considered in the implementation of projects in relation to the guideline DMA/02-2024 issued on project management, is being developed and it is expected to be issued in mid-2025.

2.2.6 A networked Internal Audit Management System is planned to be developed and implemented in the year 2025 with the aim of providing the necessary facilities for internal auditors to prepare the Annual Audit Plan, implement Audit Programs, prepare reports and connect with the Department of Management Audit, and the identification of its system requirements has already been completed.



Head of the Department

20 .06.2025

Chapter 03-Overall Financial Performance for the Year

ACA -F

3.1

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue Receipts**				
-	Income Tax	1		-	ACA-1
-	Taxes on Domestic Goods & Services	2		-	ACA-1
-	Taxes on International Trade	3		-	ACA-1
-	Non Tax Revenue & Others	4		-	ACA-1
-	**Total Revenue Receipts (A)**				
-	**Non Revenue Receipts**				
-	Treasury Imprests		63,446,000	56,562,000	ACA-3
-	Deposits		370,387	137,591	ACA-4
-	Advance Accounts		3,519,926	4,017,317	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**67,336,313**	**60,716,907**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**67,336,313**	**60,716,907**	
	Remittance to the Treasury (D)		**118**	**912,674**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**67,336,195**	**59,804,233**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
46,515,000	Wages, Salaries & Other Employment Benefits	5	45,793,752	39,449,521	ACA-2(ii)
17,165,000	Other Goods & Services	6	16,553,309	16,469,604	ACA-2(ii)
800,000	Subsidies, Grants and Transfers	7	669,017	724,457	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
64,480,000	**Total Recurrent Expenditure (F)**		**63,016,078**	**56,643,582**	
	Capital Expenditure				
1,153,000	Rehabilitation & Improvement of Capital Assets	10	1,064,444	678,945	ACA-2(ii)
977,000	Acquisition of Capital Assets	11	975,860	30,000	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
1,720,000	Capacity Building	14	1,062,775	979,313	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
3,850,000	**Total Capital Expenditure (G)**		**3,103,079**	**1,688,258**	
	Deposit Payments		370,387	137,591	ACA-4
	Advance Payments		3,562,934	3,796,770	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**3,933,321**	**3,934,361**	
	Total Expenditure I = (F+G+H)		**70,052,478**	**62,266,201**	
	Balance as at 31st December J = (E-I)		**(2,716,283)**	**(2,461,968)**	
	Balance as per the Imprest Adjustment Statement		**(2,716,283)**	**(2,461,968)**	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			(2,716,283)	**(2,461,968)**	

3.2

ACA-P

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	31,989,231	32,082,576
Financial Assets			
Advance Accounts	ACA-5/5(a)	6,556,221	6,513,213
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		38,545,452	38,595,789
Net Assets / Equity			
Net Worth to Treasury		6,556,221	6,513,213
Property, Plant & Equipment Reserve		31,989,231	32,082,576
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		38,545,452	38,595,789

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 22 and Annexures to accounts presented in pages from 23 to 28 form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024 and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer
Name : K. M. Mahinda Siriwardana
Designation : Secretary to the Treasury, Ministry of Finance, Planning & Economic Development
Date : 21.02.2025

K.M. Mahinda Siriwardana
Secretary to the Treasury and Secretary to the Ministry of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01.

Accounting Officer
Name : A .P. Kurumbalapitiya
Designation : Director General
Date : 21.02.2025

A.P. Kurumbalapitiya
Director General
Department of Management Audit
General Treasury
Colombo 01.

Accountant
Name :G .A.G.T .Ganepola
Designation :Deputy Director
Date : 20.02.2025

G.A.G.T.Ganepola
Deputy Director
Department of Management Audit
General Treasury
Colombo 1

3.3

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	2,338,508	2,315,642
Imprest Received	63,446,000	56,562,000
Recoveries from Advance	3,161,809	3,765,270
Deposit Received	370,387	137,591
Total Cash generated from Operations (A)	**69,316,704**	**62,780,502**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	62,053,311	55,520,751
Subsidies & Transfer Payments	669,017	724,457
Expenditure incurred on behalf of Other Heads	322,517	-
Imprest Settlement to Treasury	118	912,674
Advance Payments	3,562,934	3,796,770
Deposit Payments	370,387	137,591
Total Cash disbursed for Operations (B)	**66,978,284**	**61,092,244**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**2,338,420**	**1,688,258**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	2,338,420	1,688,258
Total Cash disbursed for Investing Activities (E)	**2,338,420**	**1,688,258**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(2,338,420)**	**(1,688,258)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

3.4

Basis of Reporting

1) Purpose of Preparation

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024.

2) Reporting Period

The reporting period for these Financial Statements is from 01^{st} January to 31^{st} December 2024.

3) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

4) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

5) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

6) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

7) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31^{st} December 2024.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"

* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Amount (Rs)	Percentage as per (Rs) Final Revenue Estimate
	Not applicable				

3.6 Performance of the utilization of allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation utilization as a Percentage of Final Allocation
	Original Allocation	Final Allocation		
Recurrent	61,655	64,480	63,016	98 %
Capital	3,500	3,850	3,103	81 %

3.7 **In terms of F.R. 208 grant of allocations for expenditure to this Department / District Secretariat / Provincial Council as an agent of the other Ministries / Departments**

Rs. ,000

Serial No	Allocation Received from Which Ministry / Department	Purpose of the Allocation	Allocation		Actual Expen diture	Allocation Utilization as a Percentage of final Allocation
			Original	Final		
	Not applicable					

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per Financial position Report as at 31.12.2024	Yet to be Accounted	Progress reporting as Percentage
9151	Building and Structures	0	0	0	0
9152	Plant & Machinery	31,989	31,989	0	100%
9153	Land	0	0	0	0
9154	Intangible Assets	0	0	0	0
9155	Biological Assets	0	0	0	0
9160	Work in Progress	0	0	0	0
9180	Leased Assets	0	0	0	0

3.9 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය எனது இல. My No.	TPD/C/24/09/DMA/FA	ඔබේ අංකය உமது இல. Your No.		දිනය திகதி Date	2025 මැයි දින

ගණන්දීමේ නිලධාරී
කළමනාකරණ විගණන දෙපාර්තමේන්තුව

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 324 - කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී ඉදිරිපත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව   இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை.   No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංසෝධිත 2024 දෙසැම්බර් 16 දිනති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුව කළමනාකරණ විගණන දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශතාවය සදහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව කළමනාකරණ විගණන දෙපාර්තමේන්තුව මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංසෝධිත 2024 දෙසැම්බර් 16 දිනති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිඹිබු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව කළමනාකරණ විගණන දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි

අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.

- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගැයීම.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඈ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මූල්‍ය සමාලෝචනය

3.1 අග්‍රිම කළමනාකරණය

2024 වර්ෂයේදී රු.64,078,000 ක අග්‍රිම ඉල්ලුම් කිරීමට සැලසුම් කර තිබුණද දෙපාර්තමේන්තුව විසින් අග්‍රිම රු.78,504,000ක් ඉල්ලුම්කර රු.63,446,000ක අග්‍රිම ලැබී තිබුණි. ඒ අනුව සැලසුම් කරන ලද අග්‍රිම වටිනාකමට වඩා සියයට 23ක් වැඩියෙන් භාණ්ඩාගාරයෙන් අග්‍රිම ඉල්ලා තිබුණි.

3.2 වියදම් කළමනාකරණය

3.2.1 ප්‍රතිපාදන මාරු කිරීම්

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන හා මූලධන වැය විෂයන් 06 ක ප්‍රතිපාදනයෙන් එකතුව රු.4,050,000ක් හෙවත් සියයට 9 සිට 31 දක්වා වූ පරාසයකින් ප්‍රතිපාදන අඩු කිරීම් ද වැය විෂයන් 08ක එකතුව රු.7,215,000කින් හෙවත් සියයට 06 සිට 100 දක්වා වූ පරාසයකින් ප්‍රතිපාදන වැඩි කිරීම් ද මු.රෙ.66 හා පරිපූරක ඇස්තමේන්තු මගින් මාරු කිරීම් සිදු කර තිබුණි.

3.2.2 ප්‍රතිපාදන ඌන උපයෝජනය

සමාලෝචිත වර්ෂයේදී පුනරාවර්තන හා මූලධන වැය විෂයන් 08 ක් සඳහා සලසා තිබූ එකතුව රු.5,416,000ක ප්‍රතිපාදන වලින් රු.4,072,773ක් උපයෝජනය කර, එකතුව රු.1,343,227ක් ප්‍රතිපාදන ඉතිරි කර තිබූ අතර එම ඉතිරිය ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 13 ක සිට සියයට 41 ක් දක්වා වූ පරාසයක පැවතුණි.

3.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති,රීති රෙගුලාසි හා කළමණාකරන තීරණ වලට අනුකූල නොවූ අවස්ථා පහත දැක්වේ.

යොමුව	නීති,රීති රෙගුලාසි හා කළමණාකරන තීරණ වලට අනුකූල නොවීම
මු.රෙ.892 ප්‍රකාරව	ඇප තැබීමට අවශ්‍ය නිලධාරීන්ගේ සංශෝධිත වාර්තාවක් සෑම වර්ෂ තුනක් අවසානයේදී පසුව යෙදෙන පෙබරවාරි 15 වැනි දිනට පෙර විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද එසේ ඇප සංශෝධිත නිලධාරීන්ගේ වාර්තාවක් 2025 අප්‍රේල් මාසය වනවිටත් ඉදිරිපත් කර නොතිබුණි.

4. මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 කාර්යභාරයන් ඉටුකිරීමේ ප්‍රගතිය

(අ) රාජ්‍ය අංශයේ අක්‍රමිකතා සොයා ගැනීමට අදාලව 2024 දෙසැම්බර් 31 වන විට දෙපාර්තමේන්තුවට ලැබී තිබු විගණනය වෙත ඉදිරිපත් කෙරුණු පැමිණිලි 71න් පැමිණිලි 26ක කටයුතු අවසන් කර නොතිබුණි.

(ආ) 2024 ක්‍රියාකාරී සැලසුම අනුව රාජ්‍ය ආයතනවල විගණන හා කළමනාකරණ කමිටු රැස්වීම් නිසි පරිදි පැවැත්වෙන බව තහවුරු කිරීම දෙපාර්තමේන්තුවේ මූලික කාර්යභාර්යකි. එසේ වුවද විගණනයට ඉදිරිපත් කරන ලද තොරතුරු අනුව සමාලෝචිත වර්ෂය තුලදී පවත්වා තිබූ විගණන කළමනාකරණ කමිටු 490න් 125කට දෙපාර්තමේන්තුව නියෝජනය කරමින් නිලධාරීන් සහභාගිවී නොතිබුණි. විස්තර පහත පරිදි වේ.

ආයතනයේ විස්තර	රැස්වීම් සංඛ්‍යාව	සහභාගී වී ඇති රැස්වීම් සංඛ්‍යාව	සහභාගී නොවූ රැස්වීම් සංඛ්‍යාව
අමාත්‍යාංශ සහ අංශ	126	125	01
දෙපාර්තමේන්තුව	180	108	72
දිස්ත්‍රික් ලේකම් කාර්යාලය	100	85	15
විශේෂ වියදම් ඒකක	48	25	23
පළාත් සභා	36	22	14
	490	365	125

5. මානව සම්පත් කළමනාකරණ

දෙපාර්තමේන්තුවේ තොරතුරු අනුව අනුමත තනතුරු සංඛ්‍යාව 50ක්වූ අතර ඉන් තනතුරු 12ක් පුරප්පාඩුව පැවතුනි. ඉන් පුරප්පාඩු 06ක්ම ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය. එම පුරප්පාඩු තනතුරු පිරවීමට හෝ අනුමත සේවක සංඛ්‍යාව සංශෝධනය කරවා ගැනීමට දෙපාර්තමේන්තුව කටයුතු කර නොතිබුණි. 2024 වාර්ෂික ඇස්තමේන්තුව අනුව අනුමත තනතුරු සංඛ්‍යාව 49ක් ලෙස දක්වා තිබුණි.

ඩී.ජී.ඒ.එස්. අතුලසිරි
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති වෙනුවට

Chapter 04 - Performance Indicators

4.1 Performance Indicators of the Institute (Based on the Action Plan)

Serial number	Specific Indicators	True output as a percentage of the desired output		
		100%- 90%	**75%-89%**	**50%- 74%**
01	**Capacity Development of Internal Audit Staff** Due to the need to obtain special approval from the Treasury Secretary to conduct training programs as per the budget circular and the holding of two national elections in the country, it was not possible to conduct all the expected training programs.		83.5%	
02	**Strengthening public sector accountability through the activities of the Committee on Public Accounts (COPA)**	100%		
03	**Ensuring the smooth functioning of the Audit and Management Committees (AMC) and strengthening public sector accountability through internal audit activities**		76%	
04	**Contributing to detecting irregularities in the public sector** As of 2024.12.31, the number of complaints that have been resolved with necessary actions is 45 and the number of complaints that are yet to be completed is 26. Number of complaints received in 2024 : 71 Number of complaints related to administrative issues : 31 Number of complaints related to financial issues : 30 Number of complaints related to procurement issues : 5 Number of complaints related to other issues : 5			63%

Serial number	Specific Indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
05	**Regularization of the internal audit process** **Collection of internal audit reports in accordance with the National Audit Act**	100% 80%		
06	**Regularization and strengthening of internal audit units of local government institutions and provincial councils** 01. Updating the data base regarding internal audit units of provincial councils 02. Obtaining audit reports from the internal audit units of provincial councils 03. Preparation of quarterly reports	90%	75% 75%	
07	**Review of internal audit units of State Owned Enterprises (SOEs).**	85%		
08	**Development of Guidelines and Circulars** Issuance of Management Audit Circular No. DMA/02/2024, which includes the Project Management Guideline, with the participation and agreement of the relevant departments of the Treasury and other related parties in relation to project management, to provide detailed guidance required to an implementation of projects	100%		

Serial number	Specific Indicators	True output as a percentage of the desired output		
		100%- 90%	75%-89%	50%- 74%
09	**Reviewing the internal audit activities of development projects under the ministries**			
	01. Reviewing 12 Annual Audit Plans of project internal auditors and providing necessary recommendations.	100%		
	02. Participating in 42 Project Internal Audit Review Committee meetings held for 30 projects with the aim of reviewing progress and resolving issues.	95%		
	03. On the notification of the Department of External Resources, performance evaluations including field observations were conducted, on 02 major foreign finance projects and necessary recommendations were submitted regarding the identified issues.	100%		
	04. In collaboration with the Training Division, 04 workshops were held for the Chief Internal Auditors, Provincial Chief Audit Directors, Internal Auditors and Audit Staff at the provincial and district levels in 04 provinces on technical issues and contract administration that should be considered when auditing development projects.	100%		
	05. 78 quarterly internal audit reports related to projects were evaluated and necessary advice and guidance was provided.	100%		

Chapter 05 - Performance of achieving the Sustainable Development Goals (SDG)

5.1 Relevant respective Sustainable Development Goals identified.

Relevant Sustainable Development Goals	**Objectives**	**Success indicators**	**Progress in achieving success (%)**		
			0-49	**50-74**	**75- 100**
Goal-09 **Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.**	To ensure efficient management and utilization of resources within ministries and departments which contributes to the overall goal of sustainable infrastructure and industrialization.	Percentage reduction in resource wastage identified through audits.			83%
Goal-16 **Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels.**	Contribute to building strong institutions with transparency, accountability, and good governance by conducting and contributing to audit and Management Committee meetings and monitoring internal auditors' Performances.	Number of conducted Audit and Management Committee meetings As a percentage of total number of committees that should have held during the year 2024 (365/480).			76%
Goal-17 **Strengthen the means of implementation revitalize the Global Partnership for Sustainable Development.**	To foster collaboration through cooperation and knowledge sharing among ministries, departments and other stakeholders, which are essential for achieving sustainable development.	Percentage of training programmes conducted in relation to scheduled programmes.			84%

5.2 Achievements and challenges in achieving the Sustainable Development Goals.

5.2.1 Achievements

During the year 2024, representatives of the Management Audit Department participated in 365 out of 480 Audit and Management Committee meetings held in Ministries, Departments, District Secretariats, Provincial Councils and Special Spending Units, and through this, necessary interventions and guidance were made for the effective and efficient use of financial, human and physical resources. This has contributed directly and indirectly to the achievement of Sustainable Development Goals.

Participation in the Audit and Management Committee meetings held in 29 Ministries, 46 Departments, 9 Provincial Councils, 12 Special Spending Units and 25 District Secretariats for 04 quarters has contributed to strengthening internal control of the institutions and minimizing irregularities and increasing efficiency and productivity.

Conduct training programs for the Chief Internal Auditors and Internal Auditors of all institutions in the country and contributing to providing efficient service to their institutions by developing their knowledge and skills. 6 training programs were conducted in the year 2024.

Reviewing the progress of the duties of the Chief Internal Auditors/Internal Auditors and taking necessary steps to provide and improve their performance. Under this, 28 progress review meetings were held for each institution by calling Chief Internal Auditors of Ministries, Departments, Provincial Councils, District Secretariats and Special Spending Units.

- 12 Ministries
- 07 Departments
- 05 District Secretariats
- 03 Provincial Councils
- 01 Special Spending Unit

Although 47 Committees on Public Accounts were recommended to be held in the year 2024, 07 of them have been cancelled due to various reasons. Accordingly, 36 Committee on Public Accounts have been held in fact and all the reports that should have been sent to committee on Public Accounts by coordinating respective Treasury Departments, and the Department has actively participated in all 36 Committee meetings held.

Aiming to achieve the objectives of 30 ongoing projects, the department desired Project Internal Audit Review Committees conduct to participated in and provided necessary contribution to 42 review the progress of the projects and resolve the issues that arose during the implementation of the projects. As well as conducted a full performance assessment of 02 major foreign financing projects and provided necessary recommendations to resolve the identified issues.

In order to improve and strengthen internal control systems, a detail project management related guideline (Management Audit Circular No. DMA/02/2024 - Project Management Guidelines) was prepared and issued in 2024 with the common consent of Departments related to project management of the Treasury for more effective project management.

The department also developed and introduced a risk management frame work to identify, assess, mitigate and monitor risks that may impact the objectives of public sector organizations as a structured approach to Circular DMA/1-2024.This ensures that risks such as governance, operational compliance, financial and reputational are systematically managed, accountability and transparency are promoted.

The methods of investigating and making recommendations on irregularities occurring in various institutions and recommending appropriate internal mechanisms for institutions where internal control mechanisms have not been properly implemented have continued to minimizing irregularities/inefficiencies in various institutions and increasing efficiency and productivity.

- Investigations into administrative irregularities 13
- Investigations into financial irregularities 04
- Investigations into procurement irregularities 05
- Others 01

5.2.2 Challenges

The inability to physically attend Audit and Management Committee due to the need to adhere government expenditure in a frugal manner lack of understanding among officers, including the Chief Internal Auditors and Internal Auditors, on how their work impacts the achievement of the Sustainable Development Goals are also challenges to the journey towards achieving the Sustainable Development Goals. The Department does not have sufficient number of officers to participate in Audit and Management Committees of all government institutions, as well as the lack of trained support staff, which hinders its contribution to achievement of the Sustainable Development Goals.

Chapter 06 – Risk Management Framework

6.1 Governance and Strategic Alignment

The Department of Management Audit (DMA) has developed and implemented a Risk Management Framework tailored to its core functions, ensuring effective oversight of internal audit activities across Ministries, Departments, Special Spending Units, and Provincial Councils. This framework is aligned with national governance policies and provides structured guidance on risk identification, assessment, and mitigation specific to the DMA's operations.

6.2 Departmental Risk Culture and Risk Appetite

6.2.1 Establishing a Risk-Aware Culture

- The DMA promotes a proactive risk management culture by embedding risk awareness into daily operations and decision-making processes.
- Risk management principles are incorporated into internal audit procedures, training programs, and AMC meetings.
- Continuous improvement initiatives ensure that risk management remains an integral part of departmental governance.

6.2.2 Defining Risk Appetite

- The department has defined a Risk Appetite Statement that outlines acceptable levels of risk for various operational activities.
- The risk appetite is categorized into low, moderate, and high-risk tolerance levels, ensuring a balanced approach to risk-taking and mitigation.
- Risk appetite levels are reviewed periodically to align with government priorities and evolving risk landscapes.

6.3 Risk Management Implementation

6.3.1 Application in Departmental Activities

- The framework has been integrated into the Audit and Management Committee (AMC) meetings, where identified risks are discussed, and appropriate mitigation strategies are recommended.
- Risk assessment methodologies are embedded in the guidance provided to internal auditors to enhance the effectiveness of internal audit processes.
- The framework supports the evaluation of financial and operational controls within ministries and departments.

6.3.2 Training and Capacity Building

- Conducted risk management workshops for internal auditors to strengthen their ability to identify and mitigate departmental risks.
- Provided specialized training on implementing risk controls related to audit planning, compliance monitoring, and internal reporting.

6.3.3 Guidelines and Circulars

The DMA issued risk-based auditing guidelines that emphasize proactive risk management in internal audits. These guidelines address:

- Risk identification in government financial transactions.
- Risk-based prioritization of internal audit activities.
- Enhancing internal control frameworks through risk-based assessments.

6.4 Integration with Internal Audit & Control Mechanisms

6.4.1 Risk-Based Internal Audits

- Internal auditors are required to submit audit plans and reports through the DMA's web-based internal audit management system, ensuring risk-based evaluations.
- The framework has been instrumental in identifying high-risk areas within departmental financial transactions and compliance assessments.

6.4.2 Audit and Management Committee (AMC) Meetings

- Key risks related to departmental financial allocations, audit effectiveness, and governance are identified and discussed in AMC meetings.
- Actionable recommendations are provided to ministries based on risk assessment reports submitted through the department's digital audit platform.

6.5 Key Risks Identified and Mitigation Strategies

6.5.1 Major Risk Areas in Departmental Activities

- Operational Risks: Inefficiencies in coordinating AMC meetings, delays in issuing audit guidelines, and resource constraints in training programs.
- Compliance & Legal Risks: Non-adherence to audit reporting deadlines, inadequate follow-up on audit recommendations, and inconsistencies in risk reporting.
- Strategic Risks: Challenges in aligning departmental risk management initiatives with broader national policies.
- Reputational Risks: Risks arising from delays in responding to audit queries and failure to enforce accountability measures.
- Political/Geopolitical Risks: External pressures affecting the department's ability to execute audit oversight functions effectively.

6.5.2 Risk Mitigation Strategies

- Strengthened monitoring mechanisms to ensure timely follow-ups on audit recommendations.
- Enhanced risk reporting structures through the internal audit management system, enabling real-time tracking of audit progress.
- Developed a Risk Appetite Statement specifically for AMC meetings, internal auditor training, and risk-based financial oversight.
- Established preventive, detective, and corrective controls to mitigate key risk areas and improve governance effectiveness.

6.6 Performance Evaluation and Impact

6.6.1 Contribution to Departmental Efficiency

- Improved coordination of AMC meetings, ensuring risk mitigation actions are systematically tracked.
- Increased compliance with internal audit reporting requirements through digital platforms.
- Enhanced transparency in risk-related decision-making within the department.

6.6.2 Success Stories

- Implementation of the web-based internal audit system has streamlined risk-based audit submissions and improved data accuracy.
- Risk mitigation strategies applied in departmental financial management have led to improved governance outcomes.

6.7 Challenges and Future Improvements

6.7.1 Implementation Challenges

- Need for further capacity building among internal auditors and departmental staff to effectively utilize risk management tools.
- Limited integration of risk data into real-time decision-making processes.

6.7.2 Future Enhancements

- Expansion of the web-based risk management system to enhance risk reporting automation.
- Development of an interactive risk dashboard for monitoring risks related to AMC meetings, audit effectiveness, and financial control activities.
- Regular updates to the framework to incorporate emerging risks in public financial management.

6.8 Conclusion

The Risk Management Framework has been instrumental in strengthening risk oversight within the Department of Management Audit’s core activities, particularly in AMC meetings, internal auditor training, and financial oversight functions. Continued enhancements in digital tools, training, and policy development will ensure sustainable risk management practices that support public sector governance.

Chapter 07 - Human Resource Profile

7.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	17	11	06
Tertiary	-	-	-
Secondary	23	21	02
Primary	10	06	04

7.2 ** How the shortage or excess in human resources has been affected to the performance of the institute.

- **Senior :** Although there were six vacancies, it was not much affected on performance as other officers were covering up their duties.

- **Secondary :** Although there were two vacancies, it was not much affected on performance as other officers were covering up their duties.

- **Primary :**
    - **Drivers :** Senior officers were not using their assigned official vehicles for duties and drivers were deployed only for pool vehicles, vacancies of drivers had not affected the performance of the department.

7.3 Human Resource Development (Foreign Training Program)

Name of the Officer	Name of the Program	No.of staff trained	Duration of the program	Total investment (Rs.1,203,869.32)		Nature of the program(Foreign /Local)	Output/Knowledge Gained
				Local	Foreign		
01.Mrs.U.P.Wijehewa-Deputy Director	Seminar on Capacity Building for Think Tanks from BRI Countries	01	2024.04.09 2024.04.22	28,791.00 115,104.07	-	Foreign	Knowledge of shared development of the BRI. Strengthening poverty alleviation cooperating under BRI and enhancing global trade and infrastructure connectivity
02.Mrs.D.N.S.Welikala - Director	Seminar on Enhancing Performance of Young Officials in Developing Countries	01	2024.03.29 2024.04.11	29,238.37 116,064.87	-	Foreign	Development knowledge on National Governance Practices
03.Mr .A.P.Kurumbalapitiya -Director General	ADB: Beneficial Ownership for Tackling illicit Financial Flows Workshop	01	2024.07.03 2024.07.05	39,633.71	-	Foreign	The lessons learned and new knowledge acquired will help stakeholders to implement more effective measures to prevent illicit financial flows and promote a transparent and fair financial system.

04.Mr.K.A.S.Manopriya Deputy Director	Seminar on Optimization of Business Environment for Chambers of Commerce and Industry BRI Partner Countries	01	2024.07.10 2024.07.23	29,633.71 117,293.10	-	Foreign	Knowledge on optimizing the business environment in China.
05.Mrs.P.P.Champika Additional Director General	Seminar on investment Cooperation and Developing Countries	01	2024.07.11 2024.07.24	29,693.25 117,216.08	-	Foreign	Knowledge on shared development and key fields of investment cooperation industrialization process and practices in China
06.Mrs.I.J.Abeyrathne Additional Director General	Seminar on Leadership management of Government Officials for Belt and Road Countries	01	2024.07.16 - 2024.07.29	29,859.33 116,388.18	-	Foreign	Essential capabilities and qualities that are being amalgamated into capacity building of civil servants.

07.Mr.B.G.Thisara -Director	Seminar on Developing Countries Sustainable Development Capacity and South – South Cooperation for Sustainable Development	01	2024.08.30 2024.09.12	30,348.81 115,810.57	-	Foreign	China's foreign diplomacy Foreign Trade Policy and international Economic development for sustainable development.
08.Mrs.N.D.C.P.Nakandala -Director	Seminar on Governance Capability for China "Belt & Road" Countries	01	2024.09.17 2024.09.30	30,102.99 115,906.83	-	Foreign	Understanding reasons contributed to china's high economic growth and applicability to Sri Lanka
09.Mrs.G.A.G.T.Ganepola -Deputy Director	Seminar on Application and Management of PPP Model for Sri Lanka	01	2024.10.11 - 2024.10.24	30,046.16 112,738.29	-	Foreign	Understanding of China's History & Culture, Chinese policies and strategies for its development by using the PPP model

7.4 Human Resource Development (Local Training Program)

Name of the Program	No.of staff trained	Duration of the program	Total investment (Rs.) 54000/=		Nature of the program (Foreign /Local)	Output/Knowledge Gained
			Local	Foreign		
Google Form related training	19	2024.04.08	-		Local	Knowledge of Google Forms
Increasing efficiency and productivity through a satisfying work environment	25	2024.05.04	-		Local	Knowledge of how to perform duties efficiently and effectively
Special Investigations Training Program	28	2024.05.09	-		Local	Knowledge of conducting special investigations
Training Programme on Government Payroll system	01	2024.06.03,04,05	18,000/=		Local	Knowledge of salary preparation through the Payroll system
Improving Accounting	02	2024.06.05	14,000/=		Local	Knowledge of accounting work
Role & Responsibilities of Officer in Charge of Leave	01	2024.06.12	5,000/=		Local	Knowledge of the role of a leave clerk
Effective Handling of Personal Files	02	2024.06.24	10,000/=		Local	Knowledge of maintaining personal files
Leave Allowance Procedure for Foreign Training	01	2024.08.02	7,000/=		Local	Knowledge of granting leave and allowances to officers participating in foreign training courses
Salary conversion as per Salary Circular 03/2016-1st Programme	18	2024.08.22	-		Local	Knowledge of salary preparation
Salary conversion as per Salary Circular 03/2016-2nd Programme	08	2024.09.27	-		Local	Knowledge of salary preparation

Chapter 08 - Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance "B"Account of public officers	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Not Relevant		
1.6	Others			
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks register has been maintained and updated	Complied		
2.9	Register of losses has been maintained and updated	Complied		
2.10	Commitment register has been maintained and updated	Complied		

2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Accounts Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	Preparation of annual action plan	Complied		
4.2	Preparation of annual procurement plan	Complied		
4.3	Preparation of internal audit plan	Not Complied	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning and Economic Development prepares the audit plan and conducts the audit activities accordingly	
4.4	The annual estimate has been prepared and submitted to the National Budget Department on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		

6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/l-2019	Not Complied	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning and Economic Development prepares the audit plan and conducts the audit activities accordingly	
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Not Complied	In respect of Treasury Departments There is no separate internal audit division and the Internal Auditor of the Ministry of Financial Planning and Economic Development prepares the audit plan and conducts the audit activities accordingly	
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Not Complied	This department does not have an internal audit division. However, the ministry internal auditor has performed internal audit activities regarding this department and report to the Auditor General accordingly	
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Not Complied	The Internal Auditor of the Ministry of Finance Planning and Economic Development conducts the relevant Audit and Management Committee meetings	

8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and up dated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to eve vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been retested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		

10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, certified and submitted for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the years under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities were entered into not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control account for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		

14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprest had been issued not exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books.	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue earned had been made in terms of the regulations	Not Relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Relevant		
16	**Human Resource Management**			
16.1	The staff had been maintained within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided through website and it has been facilitated to appreciate / allegation to public against the public authority through this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
	A citizens charter/ Citizens client's	Complied		

18.1	charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management			
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**	.		
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/ 2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied	It is not necessary to sign the Annual Performance Agreement as per paragraph 03 of Public Administration Circular No. 02/2018 (i) dated 30.11.2023.	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan. Organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END